

DEPARTMENT OF STATE REVENUE

LETTER OF FINDINGS NUMBER: 00-0176

**Withholding Tax
Calendar Year 1995**

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ISSUE(S)

I. **Withholding Tax** – Liability of Employer

Authority: IC 6-3-4-13; 45 IAC 3.1-1-109

Taxpayer protests the tax assessed.

STATEMENT OF FACTS

Taxpayer was audited for calendar year 1995 and found to have failed to report and remit withholding tax withheld from employees. Auditor's review of W-2's and WH-3 revealed that the taxpayer failed to remit tax. Although taxpayer withheld tax from its employees, the taxpayer filed "zero" returns for several months.

The investigation adjusted withholding tax for amounts withheld and not remitted the department.

ISSUE

I. **Withholding Tax** – Liability of Employer

DISCUSSION

Taxpayer failed to remit withheld state and county income taxes for a partial year in 1995 and has not provided reasons or arguments.

The audit report stands as written as no information was made available to rebut the assessment.

FINDING

Taxpayer's protest is denied.